

Message Text

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PAGE 01 STATE 097705
ORIGIN DLOS-09

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-----048285 171904Z /43
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FM SECSTATE WASHDC
TO USMISSION GENEVA IMMEDIATE

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STADIS/////////////////////////////////
FOR AMBASSADOR RICHARDSON US DEL LOS FROM BERLIND

E.O. 11652: N/A

TAGS: PLOS

SUBJECT: RICHARDSON-MCINTYRE DRAFT LETTER ON TAXATION

1. FOLLOWING IS DRAFT OF LETTER FROM YOU TO OMB DIRECTOR
MCINTYRE. WILL SEND SIGNED ORIGINAL UPON RECEIPT OF YOUR
CLEARED DRAFT.

2. BEGIN TEXT:

-- I URGE YOU TO DEFER SUBMITTING TO THE PRESIDENT THE QUES-
TION OF THE TAX TREATMENT OF BE ACCORDED PAYMENTS BY US
CITIZENS TO AN INTERNATIONAL SEABED AUTHORITY TO BE ESTAB-
LISHED IN A COMPREHENSIVE INTERNATIONAL TREATY ON LAW OF THE
SEA.

-- THE DECISION ON THIS TAX QUESTION SHOULD BE MADE ONLY IN
THE LIGHT OF THE NEGOTIATED PROVISIONS OF SUCH A TREATY. IT
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WOULD SEEM NOT IN THE INTERESTS OF ORDERLY GOVERNMENT TO ASK
THE PRESIDENT TO MAKE A DECISION IN THE ABSENCE OF THE ESSEN-
TIAL FACTS. IF THIS MATTER IS NEVERTHELESS BROUGHT TO THE
ATTENTION OF THE PRESIDENT, I ASK THAT HE BE MADE FULLY
AWARE THAT REVENUE SHARING PAYMENTS CONSTITUTE BUT ONE AMONG
MANY ISSUES BEING NEGOTIATED SMULTANEOUSLY, EACH OF WHICH
IMPINGES IN ONE WAY OR ANOTHER ON THE REST. SEVERAL IMPOR-

TANT NATIONAL INTERESTS ARE AT STAKE IN THE NEGOTIATIONS,
FROM THE PASSAGE OF NUCLEAR SUBMARINES THROUGH STRAITS TO
THE PROTECTION OF OUR COASTAL WATERS FROM POLLUTANTS TO
THE NEED TO ASSURE ACCESS TO DEEP SEABED MINERAL RESOURCES
FOR U.S. CITIZENS. TO FORCE A DECISION NOW ON TAX TREAT-
MENT OF REVENUE SHARING PAYMENTS TO BE CALLED FOR IN A
TREATY THAT MAY NEVER SEE THE LIGHT OF DAY IS AT BEST
BACKWARDS AND AT WORST AN ATTEMPT TO SHAPE NEGOTIATIONS BY
THE PRIOR IMPOSITION OF TAX POLICY. LET'S NOT ALLOW THE
TAIL TO WAG THE DOG.

-- I STRONGLY BELIEVE THAT THIS MATTER OUGHT NOT BE PUT
BEFORE THE PRESIDENT. IF IT IS, I RECOMMEND THAT HTE DE-
FER DECISION PENDING THE EMERGENCE OF A CLEARER PICTURE OF
THE REVENUE SHARING PAYMENTS REQUIRED BY A TREATY THAT ON
BALANCE IS JUDGED BY THE PRESIDENT TO SERVE THE NATIONAL
INTEREST. IF I MUST EXPRESS A PREFERENCE ON THE SUBSTANCE
OF THE TAX ISSUE, I ASSOCIATE MYSELF WITH THE POSITION OF
THE DEPARTMENT OF STATE.

END TEXT. CHRISTOPHER

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